



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **D. Douglas Titus** Date Reviewed: **June 16, 2000**

Ancillary Document being reviewed (provide number and title): **ETA 203.08.175 "Utility Boxes" Used to Ship Cargo in Interstate Commerce**

Date last Issued: **September 2, 1966**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-175 (Persons engaged in the business of operating as a private or common carrier by air, rail or water in interstate or foreign commerce)**

Purpose of the document: **The purpose of this ETA is to explain that retail sales tax does not apply to sales of utility boxes used to transport freight in interstate commerce by an ocean carrier. It also states that under Rule 175 utility boxes qualify for a use tax exemption as durable goods used aboard carrier property.**

Is the document clearly written? 

Yes	No
<b>X</b>	

Does the document provide accurate and useful information? 

Yes	No
<b>X</b>	

Does the document provide information not currently in the rule? 

Yes	No
<b>X</b>	



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**The information in this ETA should be included in Rule 175 at such time as that rule is revised. Thereafter, this ETA should be repealed. As noted in the review of Rule 175, whether the information relating to use tax reflects current law may be uncertain, and should be reconsidered in conjunction with revision of the rule.**

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_